

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD “SMC” BENCH**

**(BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER  
& SHRI AMARJIT SINGH, ACCOUNTANT MEMBER)**

[Through Virtual Court]

**M.A. No: 127/AHD/2020  
(in ITA No. 923/Ahd/2016)  
(Assessment Year: 2008-09)**

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| <b>The DCIT, Circle-3(1),<br/>Vadodara</b> | <b>V/S</b> | <b>M/s Sayaji Steel, N.H. No.<br/>8, Opp. Sharddha Petrol<br/>Pump, Kapaurai Crossing,<br/>Vadodara-390004</b><br><br><b>PAN: AAPFS7174Q</b> |
| <b>(Appellant)</b>                         |            | <b>(Respondent)</b>  |

**Appellant by : Shri Lalit P. Jain, Sr. D.R.  
Respondent by : None**

**(आदेश)/ORDER**

Date of hearing : 19 -02-2021  
Date of Pronouncement : 23-02-2021

**PER MAHAVIR PRASAD, JUDICIAL MEMBER**

- 1) This Miscellaneous Application has been filed on behalf of the Revenue against the order in ITA No. 923/Ahd/2016 and Tribunal pronounced the order on 17/09/2019.

2. The contemplated Section 254(2):

*Section 254(2) The Appellate Tribunal may, at any time within [six months from the end of the month in which the order was passed], with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (1), and shall make such amendment if the mistake is brought to its notice by the assessee or the [Assessing] Officer:*

3. Since Miscellaneous Application is time barred and therefore same cannot be entertained moreover no application alongwith affidavit for condonation of delay have been filed.

4. In the result, the Miscellaneous Application filed by the Revenue is dismissed.

Order pronounced in Open Court on 23 - 02- 2021

Sd/-

**(AMARJIT SINGH)**  
**ACCOUNTANT MEMBER** True Copy  
Ahmedabad: Dated 23/02/2021

Sd/-

**(MAHAVIR PRASAD)**  
**JUDICIAL MEMBER**

Rajesh

Copy of the Order forwarded to:-

1. The Appellant.
2. The Respondent.
3. The CIT (Appeals) –
4. The CIT concerned.
5. The DR., ITAT, Ahmedabad.
6. Guard File.

By ORDER

Deputy/Asstt.Registrar  
ITAT,Ahmedabad